

**Budget Advisory Committee**  
**Town of Temple, NH**  
***DRAFT Meeting Minutes***

4:30 PM, 11 November 2020, Remote Access via Zoom

1. Call to Order and Roll Call 4:31 PM  
Gary Scholl, John Kieley, Gail Cromwell, Christine Robidoux, Bill Ezell (Select Board), Mike Darnell, Tim Fiske
2. Scholl read the State of Emergency Order Checklist allowing electronic meetings under Right-to-Know law.
3. Review Budgets and Facilities Needs for:

**Village Green (Gail Cromwell)**

This year the VG expects to spend close to \$3000. Village Green will continue to purchase wreaths and flowers for the town. This is paid out of their trust fund. Expenses this year were for maintenance on the Common. The person they hired has been paid \$1500 YTD and is owed approximately \$200. They do not expect to purchase any new trees next year. One of the trees that looks unwell will be replaced in the spring by the nursery (at no cost).

For 2021: The VG's proposes \$2500 for continued maintenance on the common. Alan Fox is doing a good job and is available to water the trees, as well. The VG is requesting he continue next year and also water the flower boxes not taken care of by the Municipal staff and Dan C at the post office. They propose **\$2500 for labor, \$1500 materials** for 2021. Village Green requests **\$4000 total** for 2021, with anything additional needed coming out of their trust fund.

The Village Green is also discussing water access on the town common. There used to be a pipe, but the highway department has not been able to find the old pipe. Peter Caswell believes a well could be drilled on the common. A 1989 Warrant Article to put in a well passed but it was never done. Caswell will research costs, etc. The VG supports revisiting this project again. They are not asking the BAC for funds, but will bring it to the Select Board as a Warrant Article. The VG believes it will be a great asset.

Ezell would like more information before it comes to the Select Board. Discussion of location with Fiske, since power would be required for the pump. Robidoux suggested contacting SWRPC once they have more information to see if there is grant money available.

VG will probably have about \$1500 left at the end of 2020 that can be applied to the surplus.

### **Select Board (Bill Ezell)**

Scholl asks about **website hosting**. Should it be here or under Town Administration?

Is **Admin Assistant** paid as employee or contractor? Ezell believes she is a contractor. We may be over allocating on the **Social Security** and **Medicare** lines. We will be over budget on the **Town Administration Webmaster** line for 2020 due to COVID and the need for additional postings.

The Land Use Committee has an account at the end of the budget worksheet for the warrant article that passed in 2020. Suggested placeholder of \$3000 for 2021. The Land Use Committee is meeting tomorrow night. Expenses added to the budget could be tracked under Select Board Professional Services for surveying.

Ezell reports that Select Board will be doing employee reviews which will play into salary discussions.

Kieley suggests that we need to keep Warrant Articles in mind for 2021. We may wish to limit warrant articles in the coming year as we manage COVID and potentially move to an electronic zoom meeting. There will be a Broadband Warrant Article.

Select Board Dues and Subscriptions to \$200 for Plan NH and two other small items. Plan NH currently listed under Trainings and Seminars. Scholl to discuss with bookkeeper and move to Dues and Subscriptions.

Postage procedures follow-up was done by Scholl. All the tracking appears to be correct.

### **Government Buildings**

Ezell reports that more work needs to be done on the Municipal Building Repairs and Maintenance. The trim around the garage doors needs to be replaced with more durable plastic; it is currently wood. Door in the back needs sanding, priming and painting. It is likely they will be fixed in 2021, but if possible in 2020 if there are funds available. Currently it appears that there will be about \$1000 leftover.

Cromwell notes that per the VG the fence on the common still needs to be painted. Currently tracked under Other Property Repairs and Maintenance. A budget of \$4000 is requested.

Custodial Services will be close this year. If the building is opened that cost would go up for additional cleanings.

Ezell reports that there is also discussion of putting an air filtration system at the Municipal Building for the town office. It is unknown whether federal support will come for projects like this due to COVID. Kieley is unsure of what will happen with CARES funding as a result of the election. Fiske asked if the air exchange system in the office is currently being maintained. Ezell not sure. There are two units. There are screen filters that need to be changed twice a year. Ezell thinks portable units are the way to go. Ezell will ask Perry to change filters on the existing exchange units.

Electricity at the Ballpark is on throughout the year. Is that a per meter fee? They are billing us twice a month at \$16 each. Fiske will check to see if there are still two meters running.

Town Hall Advisory Committee is discussing whether the exterior needs repainting. Leave this as an open question and follow-up with Town Hall Committee. Kieley will follow-up.

Fiske asks about Holiday Lighting. It was moved to Other Government along with Village Green. That committee is meeting soon so we will need to check back with them.

Capital items – None that we are aware of at this time.

Other business – Scholl will follow-up on Library allocations per email from Robidoux in preparation for the next meeting.

Motion to approve minutes of October 28 by Kieley, second by Ezell. Unanimous by roll call vote.

Cromwell motion to adjourn Kieley second. Unanimous approval at 5:36 PM.

**Attachments:**

*2020\_11\_02\_Email\_Treasurer\_Allen*

*2020\_11\_03\_Chart BAC Cash Flow Report*

*2020\_09\_30 Sept 2020 PDIP Gen Fund EOM Stmt*

*2020\_11\_03\_Email\_EOM\_Transfers\_Scholl*

*2020\_11\_03\_Email\_Transfers\_Bookkeeper*

Action Items:

- Select Board Dues and Subscriptions to \$200 for Plan NH and two other small items. Plan NH currently listed under Trainings and Seminars. *Scholl to discuss with bookkeeper and move to Dues and Subscriptions.*
- Electricity at the Ballpark is on throughout the year. Is that a per meter fee? They are billing us twice a month at \$16 each. *Fiske will check to see if there are still two meters running.*
- Town Hall Advisory Committee is discussing whether the exterior needs repainting. Leave this as an open question and follow-up with Town Hall Committee. *Kieley will follow-up.*
- Fiske asks about *Holiday Lighting*. It was moved to Other Government along with Village Green. That committee is meeting soon so we will need to check back with them.
- *Scholl will follow-up on Library allocations* per email from Robidoux in preparation for the next meeting.

**From:** Peter Allen

**Sent:** Monday, November 2, 2020 9:45 AM

**To:** Christine Robidoux; Gary Scholl; John Kieley; Mike Darnell; Steve Concordia; Gail Cromwell; Selectboard NH; Timothy Fiske

**Subject:** EOM OCT TOT CASH BALANCE

Hello to all

End of October cash balance **is \$742,509**, roughly half a mil in PDIP  
interest rate at pdip is now .03%...only \$34.31 return on investment

The State deposited another \$954.50 as a 'ap' payment on Oct 30, and then today on Nov 2, another \$ 21,447.91 with no record as of now what this is for.

any questions, please let me know.

Peter W. Allen

Treasurer

emailed Nov 2, 2020	<b>EOM Oct 2020 Net Cash Assets</b>	
To: BAC and BOS	<b><u>Treasurer Report</u></b>	
From: Peter W. Allen, Treasurer		
<b>as of Oct 31, 2020</b>		
Citizens Gen Fund - EOM Oct 2020	\$ 304,915.11	(includes interest below)
Citizens Mthly earned interest	\$ 2.57	
Net in Quickbook treasurer - EOM	\$ 257,063.10	accrual basis net cash
(Gen Fund minus Quickbook net)	\$ 47,852.01	EOM checks outstanding
PDIP - EOM Oct 2020	\$ 485,445.92	(includes interest below)
Pdip Mthly Earned interst	\$ 34.31	
Year-to-date PDIP Earned Interest	\$ 6,742.84	
Current Interest RATE	0.03%	as of Oct 31, 2020
<b>Total Town NET Cash Assets</b>	<b>\$ 742,509.02</b>	<b>as of Oct 31, 2020</b>

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Peter W. Allen

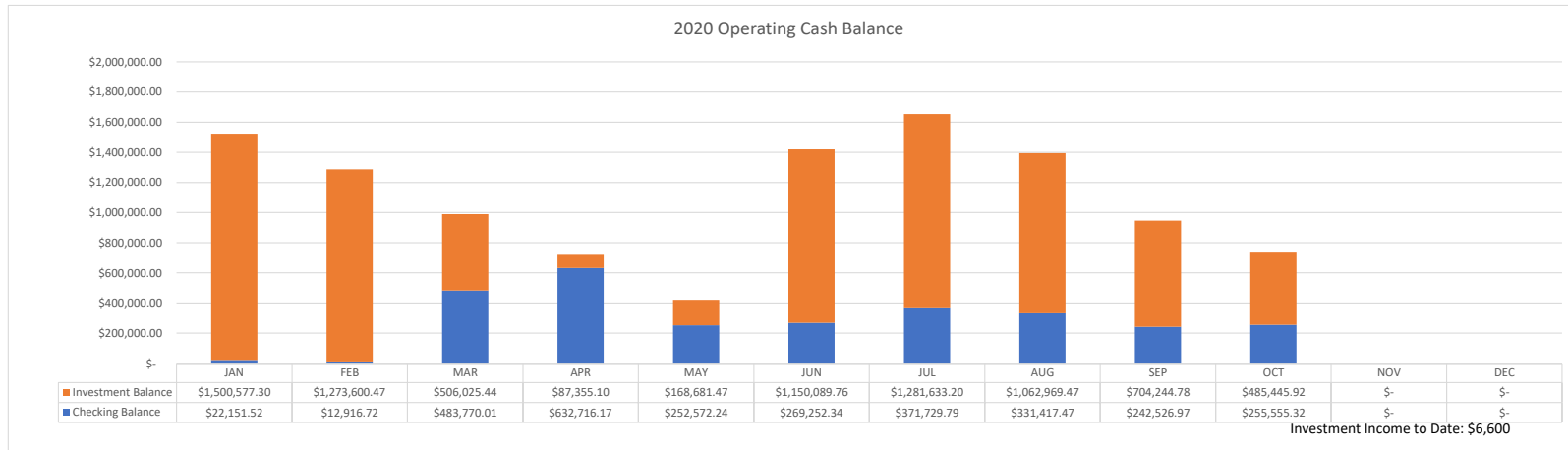
Treasurer, Town of Temple

603-325-5177 cell

603-878 -2536 office

## 2020 Cash on Hand

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Citizens Starting Balance (Actual)	\$ 15,603.36	\$ 64,382.88	\$ 52,096.32	\$ 526,408.13	\$ 639,009.78	\$ 258,367.00	\$ 297,998.60	\$ 401,298.20	\$ 342,981.31	\$ 249,256.22	\$ -	\$ -
Citizens Ending Balance (Ledger)	\$ 22,151.52	\$ 12,916.72	\$ 483,770.01	\$ 632,716.17	\$ 252,572.24	\$ 269,252.34	\$ 371,729.79	\$ 331,417.47	\$ 242,526.97	\$ 255,555.32	\$ -	\$ -
Transfer to NHPDIP	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 300,000.00	\$ 1,200,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from NHPDIP	\$ 268,833.17	\$ 228,833.17	\$ 768,833.17	\$ 668,833.17	\$ 218,833.17	\$ 218,833.17	\$ 218,833.17	\$ 218,833.17	\$ 358,833.17	\$ 218,833.17	\$ -	\$ -
NHPDIP Dividends Earned	\$ 2,375.69	\$ 1,856.34	\$ 1,258.14	\$ 162.83	\$ 159.54	\$ 241.46	\$ 376.61	\$ 169.44	\$ 108.48	\$ 34.31	\$ -	\$ -
NHPDIP Ending Balance	\$ 1,500,577.30	\$ 1,273,600.47	\$ 506,025.44	\$ 87,355.10	\$ 168,681.47	\$ 1,150,089.76	\$ 1,281,633.20	\$ 1,062,969.47	\$ 704,244.78	\$ 485,445.92	\$ -	\$ -
<b>Total Cash Balance</b>	\$ 1,522,728.82	\$ 1,286,517.19	\$ 989,795.45	\$ 720,071.27	\$ 421,253.71	\$ 1,419,342.10	\$ 1,653,362.99	\$ 1,394,386.94	\$ 946,771.75	\$ 741,001.24	\$ -	\$ -





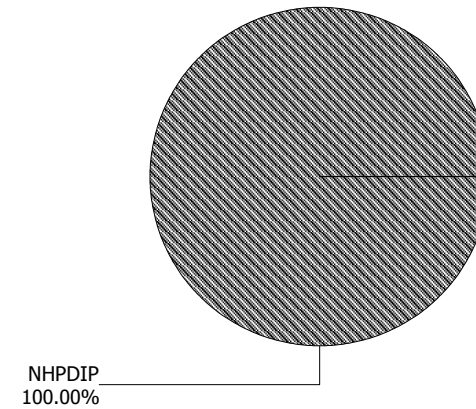
## Account Statement - Transaction Summary

For the Month Ending **September 30, 2020**

Town of Temple - GENERAL FUND - 101080001

NHPDIP	
Opening Market Value	1,062,969.47
Purchases	108.48
Redemptions	(358,833.17)
Unsettled Trades	0.00
Change in Value	0.00
<b>Closing Market Value</b>	<b>\$704,244.78</b>
Cash Dividends and Income	108.48

Asset Summary		
	September 30, 2020	August 31, 2020
<b>NHPDIP</b>	704,244.78	1,062,969.47
<b>Total</b>	<b>\$704,244.78</b>	<b>\$1,062,969.47</b>
Asset Allocation		





## Account Statement

For the Month Ending **September 30, 2020**

Town of Temple - GENERAL FUND - 101080001

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
<b>NHPDIP</b>					
<b>Opening Balance</b>					<b>1,062,969.47</b>
09/10/20	09/10/20	Transfer to 103920018	1.00	(140,000.00)	922,969.47
09/28/20	09/28/20	Redemption - ACH Redemption	1.00	(218,833.17)	704,136.30
09/30/20	10/01/20	Accrual Income Div Reinvestment - Distributions	1.00	108.48	704,244.78
<b>Closing Balance</b>					<b>704,244.78</b>

	Month of September	Fiscal YTD January-September		
<b>Opening Balance</b>	1,062,969.47	1,767,034.78	<b>Closing Balance</b>	704,244.78
<b>Purchases</b>	108.48	2,106,708.53	<b>Average Monthly Balance</b>	943,089.77
<b>Redemptions (Excl. Checks)</b>	(358,833.17)	(3,169,498.53)	<b>Monthly Distribution Yield</b>	0.14%
<b>Check Disbursements</b>	0.00	0.00		
<b>Closing Balance</b>	<b>704,244.78</b>	<b>704,244.78</b>		
<b>Cash Dividends and Income</b>	108.48	6,708.53		



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**From:** Gary Scholl

**Sent:** Tuesday, November 3, 2020 1:11 PM

**To:** Julie Dean; Peter Allen; Bill Ezell

**Subject:** \$140k Funds Transfer for Asphalt and Paving Warrant Article

In clarification: The EOM September Cash Report (2020\_10\_08...) did account for the Treasurer's transaction of PDIP funds (\$140k), and the (20-09-30...) Statement received today from the Treasurer, clearly shows the date of that transaction. My concern is that the transaction was not recorded in Temple's QuickBooks accounting system. This indicates to me that there is an internal, procedural failure related to tracking the ACH Expenditures and Transfers that are executed by the Treasurer.

Going forward, I propose the following:

- 1) Julie, please record the 10 September, General Fund Transaction showing the transfer in accordance with the Warrant Article.
- 2) Julie, please work with Peter and provide Bill with a short paragraph describing the procedures for recording the Gen Fund transactions executed by the Treasurer.
- 3) Peter, please include the "PDIP Gen fund EOM Statement" to the Board Assistant and the BAC Chair along with your monthly cash position info.
- 4) Bill, please review Julies suggested procedure for inclusion in the "Financial Procedures Manual." – I will continue to provide assistance upon request.

Sincere thanks to you all.

**g**

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**From:** Peter Allen <templenhtreasurer1@gmail.com>

**Sent:** Tuesday, November 3, 2020 9:01 AM

**To:** Gary Scholl <gwScholl@gmail.com>

**Cc:** Board Assistant - Carole <boardassistant@templenh.org>; Julie Dean <templenhbookkeeper@gmail.com>

**Subject:** Re: BAC Meeting 11 November 2020, 4:30PM

the 140k was transferred in Sept

as I think you are aware PDIP contains all the trust funds, and some of the Towns Gen fund so all transfers for warrant articles take place within PDIP.

The BOs signed off on this, and the Trustees were notified when this took place

not sure why it **appears** not to have happened

the Sept cash flow recon by both bookkeeper and Treasurer signed off by both showed the transfer.

nothing needs to be done from this end

any other questions, please let me know

my regards

Peter

PS: I have attached the PDIP eom statement for september ..please see page 2 which shows the 140k transfer

On Sat, Oct 31, 2020 at 11:12 AM Gary Scholl <[gwscholl@gmail.com](mailto:gwscholl@gmail.com)> wrote:

Carole,

Please see attached Agenda, provide Zoom Connection Information, and post as appropriate.

BAC, (Bcc)

Please see attachments for the updated Town Financials a/o EOM October, and a preliminary agenda for our 11 November Meeting. Please note that the \$140k transfer from the General Fund into the Asphalt and Paving Trust, that we requested some time ago, does not seem to have been recorded.

Peter and Julie,

I am informed that the transfer of \$140k for the Asphalt and Paving warrant article should have occurred in October. Please let me know the status of this transfer.

SB, (Bcc)

FYI

**g**

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Peter W. Allen  
Treasurer, Town of Temple  
603-325-5177 cell  
603-878 -2536 office

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**From:** Gary Scholl

**Sent:** Wednesday, November 4, 2020 6:25 PM

**Subject:** Fwd: \$140k Funds Transfer for Asphalt and Paving Warrant Article

Fyi

g

Begin forwarded message:

**From:** Temple Bookkeeper <templehbookkeeper@gmail.com>

**Date:** November 4, 2020 at 4:27:26 PM EST

**To:** Gary Scholl <gwscholl@gmail.com>

**Cc:** Peter Allen <templehtreasurer1@gmail.com>, Bill Ezell <tsb@quackers.net>

**Subject:** Re: \$140k Funds Transfer for Asphalt and Paving Warrant Article

Good afternoon,

The transaction was recorded on 9/30/2020 as Peter indicated in his response.

This was the first transfer like this that I have done since taking over as Bookkeeper. I looked back to similar transactions prior to my taking over and I used 391610 "Transfers F/Trust Funds" account number but should have used 4901113 for Asphalt Expendable Trust. I have corrected this in the QB PDIP register which shows in the GF report attached. Thank you for bringing this to my attention and my apologies for using the incorrect account number.

The procedure we have followed for PDIP and Citizen's transfers/EFT:

1. Peter gives me a transaction report which shows a posing and settlement date, where the transaction is transferring to or coming from and the dollar amount.
2. I then post the transaction in the PDIP or Citizen's QB register.
3. The transaction receipts are filed in a notebook by month stamped "Entered" as well as a copy is kept with my monthly PDIP or Citizen's reconciliations.

Thank you,  
Julie

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